

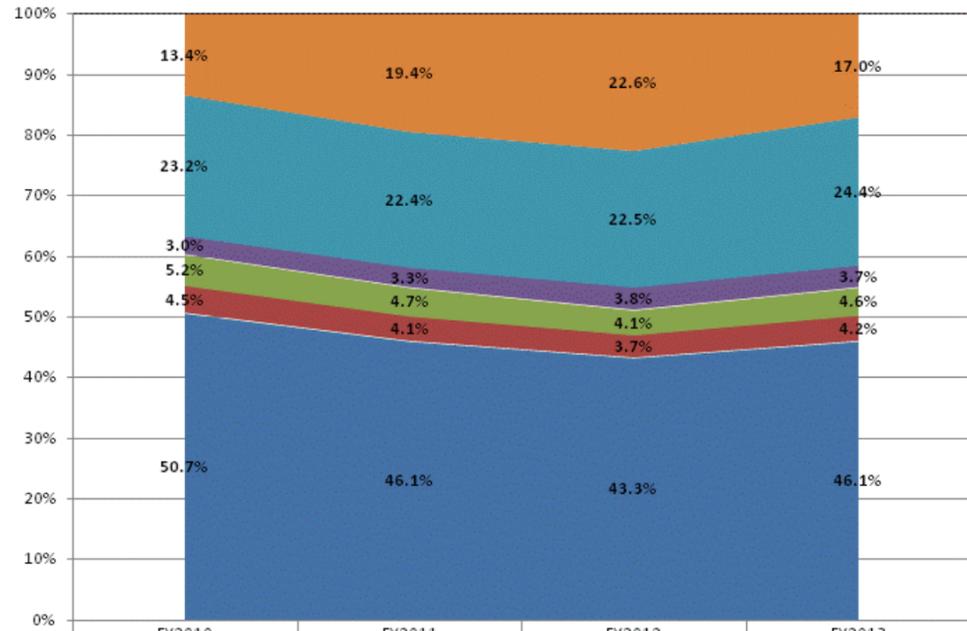
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Brown County School Corporation (670)

Brown County School Corporation (670)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$11,494,831	48.8%	\$11,926,183	49.6%	\$12,598,852	43.3%	\$11,958,604	46.1%
Student Instructional Support	\$2,483,236	10.5%	\$2,262,466	9.4%	\$2,287,774	7.9%	\$2,302,612	8.9%
Overhead and Operational	\$5,575,020	23.7%	\$6,112,516	25.4%	\$7,637,563	26.3%	\$7,283,621	28.1%
Nonoperational	\$4,015,586	17.0%	\$3,729,566	15.5%	\$6,565,988	22.6%	\$4,416,939	17.0%
Grand Total	\$23,568,673		\$24,030,731		\$29,090,176		\$25,961,775	

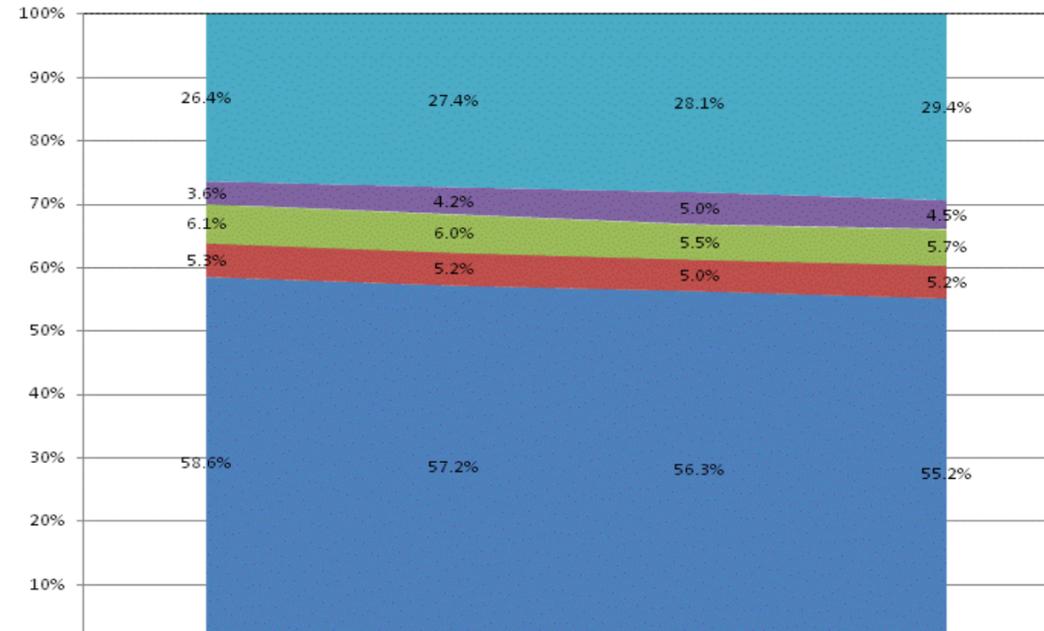
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	59.3%	59.0%	51.2%	54.9%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	13.4%	19.4%	22.6%	17.0%
Other Overhead and Operational	23.2%	22.4%	22.5%	24.4%
Corporation Administration	3.0%	3.3%	3.8%	3.7%
School Administration	5.2%	4.7%	4.1%	4.6%
Other Student Instructional Support	4.5%	4.1%	3.7%	4.2%
Student Academic Achievement	50.7%	46.1%	43.3%	46.1%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	26.4%	27.4%	28.1%	29.4%
Corporation Administration	3.6%	4.2%	5.0%	4.5%
School Administration	6.1%	6.0%	5.5%	5.7%
Other Student Instructional Support	5.3%	5.2%	5.0%	5.2%
Student Academic Achievement	58.6%	57.2%	56.3%	55.2%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$16,060	\$218,535	\$216,405	\$216,122	> 500%	-1%	0%
11100 Regular Programs; Elementary	\$3,285,403	\$4,282,960	\$4,212,802	\$4,086,744	24%	-5%	-3%
11200 Regular Programs; Middle/Junior High	\$967,389	\$1,299,657	\$1,359,960	\$1,318,735	36%	1%	-3%
11300 Regular Programs; High School	\$1,919,925	\$2,475,467	\$2,689,837	\$2,454,501	28%	-1%	-9%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$68,790	\$26,626	\$27,274	N/A	-60%	2%
11450 Vocational Education; Consumer and Homemaking	\$152,947	\$69,003	\$0	\$0	-100%	-100%	N/A
11480 Vocational Education; Industrial Education A	\$58,747	\$88,497	\$73,809	\$73,847	26%	-17%	0%
11590 Other Vocational Education Programs	\$0	\$104	\$0	\$0	N/A	-100%	N/A
11610 Regular Programs; Alternative Education Programs; Elementary	\$18,107	\$0	\$0	\$0	-100%	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$33,980	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$55,647	\$107,099	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$47,571	\$32,993	N/A	N/A	-31%
12210 Mental Disabilities; Mild Mental Disabilities	\$857,495	\$1,392,933	\$1,769,130	\$1,709,180	99%	23%	-3%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,000	\$0	\$81,316	\$83,796	> 500%	N/A	3%
12350 Physical Impairment; Homebound	\$11,526	\$45,165	\$15,417	\$46,208	301%	2%	200%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$390	\$547	\$0	\$0	-100%	-100%	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$678	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$2,582	\$2,721	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$37,805	\$0	\$310,048	\$290,606	> 500%	N/A	-6%
12810 Special Education Preschool	\$122,954	\$128,939	\$120,811	\$122,188	-1%	-5%	1%
12900 Other Special Programs	\$45,120	\$1,580	\$2,734	\$2,240	-95%	42%	-18%
13100 Adult/Continuing Education Programs; Adult Basic Education	-\$31,835	\$175,245	\$9,675	\$5,493	N/A	-97%	-43%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$0	\$1,430	\$0	N/A	N/A	-100%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$54,380	\$12,447	\$42,260	N/A	-22%	240%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$48,301	\$0	\$246,246	\$223,137	362%	N/A	-9%
14100 Summer School Programs; Elementary	\$30,234	\$214,178	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$2,764	\$151,126	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$20,981	\$39,245	\$1,521	\$3,736	-82%	-90%	146%
15100 Enrichment Programs; Non-Credit	\$0	\$9,096	\$6,463	\$3,354	N/A	-63%	-48%
16100 Remediation Testing	\$116,268	\$62,450	\$56,802	\$44,199	-62%	-29%	-22%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$78,610	\$151,998	\$183,792	N/A	134%	21%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$159,081	\$43,049	\$48,397	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$99,477	\$139,784	N/A	N/A	41%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$6,752	\$1,720	\$0	N/A	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$14,261	\$29,775	\$39,265	\$34,082	139%	14%	-13%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$113,416	\$97,899	\$48,731	\$85,368	-25%	-13%	75%
22130 Improvement of Instruction; Instructional Staff Training	\$69,941	\$45,962	\$750	\$0	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$488,447	\$24,609	\$279	\$0	-100%	-100%	-100%
22210 Library/Media Services; Service Area Direction	\$132,320	\$6,436	\$4,100	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$191,945	\$229,425	\$7,771	\$4,579	-98%	-98%	-41%
22230 Library/Media Services; Audiovisual	\$847	\$0	\$1,488	\$0	-100%	N/A	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$127,168	\$107,262	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$490,885	\$500,389	N/A	N/A	2%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$36,712	\$91,644	N/A	N/A	150%
22360 Instruction, Related Technology; Network Support	\$52,713	\$32,867	\$5,600	\$0	-100%	-100%	-100%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$18,073	\$0	\$678	N/A	-96%	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$256	\$0	\$0	N/A	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$182,213	\$317,488	\$392,825	\$97,578	-46%	-69%	-75%

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25570 Textbooks for Rent or Resale; Materials and Supplies	\$15,659	\$0	\$7,803	\$116	-99%	N/A	-99%
26497 2007 Account Code - Teachers Retirement Fund	\$564,094	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,852,593	\$11,926,183	\$12,598,852	\$11,958,604	21%	0%	-5%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$1,789	\$0	\$0	N/A	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$285	\$1,450	\$0	\$0	-100%	-100%	N/A
21210 Guidance Services; Service Area Direction	\$0	\$7,000	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$390,738	\$309,209	\$355,965	\$367,319	-6%	19%	3%
21290 Guidance Services; Other Guidance Services	\$73,921	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$68,109	\$100,070	\$87,672	\$85,741	26%	-14%	-2%
21390 Health Services; Other Health Services	\$85,378	\$95,097	\$152,459	\$153,413	80%	61%	1%
21420 Psychological Testing	\$320,655	\$80,595	\$76,050	\$82,138	-74%	2%	8%
21490 Other Psychological Services	\$0	\$2,981	\$0	\$0	N/A	-100%	N/A
21530 Speech Pathology and Audiology Services; Audiology Services	\$191,138	\$253,874	\$205,936	\$208,009	9%	-18%	1%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$71,263	\$69,952	\$70,528	N/A	-1%	1%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$9,176	\$7,825	N/A	N/A	-15%
21810 Special Education Administration; Service Area Direction	\$91,035	\$123,801	\$129,499	\$127,158	40%	3%	-2%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$862,066	\$1,215,338	\$1,201,065	\$1,200,481	39%	-1%	0%
Student Instructional Support Total	\$2,083,326	\$2,262,466	\$2,287,774	\$2,302,612	11%	2%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$27,228	\$57,116	\$54,736	\$55,530	104%	-3%	1%
23150 Board of Education; Legal Services	\$17,567	\$21,953	\$4,161	\$4,558	-74%	-79%	10%
23160 Board of Education; Promotion Expenses	\$1,596	\$1,787	\$4,999	\$3,563	123%	99%	-29%
23190 Board of Education; Other Governing Body Services	\$13,879	\$7,296	\$8,792	\$7,975	-43%	9%	-9%
23210 Executive Administration; Office of The Superintendent	\$356,533	\$343,262	\$359,507	\$354,705	-1%	3%	-1%
23230 Executive Administration; Staff Relations and Negotiations	\$5,761	\$27	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$0	\$8,905	\$2,275	\$2,300	N/A	-74%	1%
25110 Fiscal Services; Office of The Business Manager	\$17,308	\$77,698	\$79,353	\$80,861	367%	4%	2%
25140 Fiscal Services; Receiving and Disbursing Funds	\$3,294	\$1,211	\$235	\$2,473	-25%	104%	> 500%
25150 Fiscal Services; Payroll Services	\$58,074	\$95,420	\$95,213	\$96,411	66%	1%	1%
25191 Other Fiscal Services; Refund of Revenue	\$3,709	\$2,709	\$10,876	\$4,094	10%	51%	-62%
25193 Other Fiscal Services; Printed Forms	\$516	\$3,014	\$917	\$727	41%	-76%	-21%
25195 Other Fiscal Services; Bank Account Service Charge	\$11,072	\$13,963	\$8,986	\$9,438	-15%	-32%	5%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$120	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$265	\$11,746	\$2,886	\$471	78%	-96%	-84%
25400 Planning, Research, Development and Evaluation	\$2,064	\$0	\$0	\$0	-100%	N/A	N/A
25600 Public Information Services	\$255	\$0	\$0	\$0	-100%	N/A	N/A
25720 Personnel Services; Recruitment and Placement	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$110,088	\$42,089	\$35,000	N/A	-68%	-17%
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$3,018	\$3,588	\$2,594	N/A	-14%	-28%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$9,776	\$294,925	\$261,155	N/A	> 500%	-11%
25890 Other Technology Services	\$0	\$0	\$125,719	\$26,158	N/A	N/A	-79%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$52	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,440,525	\$1,811,441	\$1,536,809	\$1,429,898	-1%	-21%	-7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$37,729	\$41,057	\$0	\$0	-100%	-100%	N/A

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26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$170,193	\$248,054	\$979,554	\$864,526	408%	249%	-12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,725	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$8,364	\$0	\$0	\$0	-100%	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$120	\$1,970	\$980	N/A	> 500%	-50%
26700 Operation and Maintenance of Plant Services; Insurance	\$326,893	\$194,167	\$3,000	\$208,677	-36%	7%	> 500%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$175,883	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$344,723	\$505,657	\$640,903	\$645,449	87%	28%	1%
27100 Student Transportation; Vehicle Operation	\$0	\$5,074	\$22,127	\$51,466	N/A	> 500%	133%
27200 Student Transportation; Monitoring Services	\$3,871	\$0	\$63,213	\$79,764	> 500%	N/A	26%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$152,367	\$158,041	\$273,145	\$259,092	70%	64%	-5%
27400 Student Transportation; Purchase of School Buses	\$89,245	\$117,875	\$233,930	\$39,337	-56%	-67%	-83%
27500 Student Transportation; Insurance on Buses	\$68	\$0	\$153,144	\$214,925	> 500%	N/A	40%
27700 Student Transportation; Contracted Transportation Services	\$1,139,816	\$1,262,305	\$1,554,024	\$1,565,110	37%	24%	1%
27900 Student Transportation; Other Student Transportation Services	\$30,081	\$0	\$0	\$179	-99%	N/A	N/A
27910 Student Transportation; Bus Driver Training	\$3,193	\$3,401	\$4,283	\$3,030	-5%	-11%	-29%
31100 Food Services Operations; Service Area Direction	\$34,491	\$51,379	\$45,083	\$57,717	67%	12%	28%
31200 Food Services Operations; Food Preparation and Dispensing	\$282,071	\$445,360	\$482,455	\$447,774	59%	1%	-7%
31900 Other Food Services	\$410,247	\$499,595	\$544,665	\$467,565	14%	-6%	-14%
Overhead and Operational Total	\$5,176,656	\$6,112,516	\$7,637,563	\$7,283,621	41%	19%	-5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$3,189	\$1,410	\$483	\$3,545	11%	151%	> 500%
33200 Community Recreation	\$0	\$0	\$0	\$2,275	N/A	N/A	N/A
33300 Civic Services	\$517	\$0	\$979	\$0	-100%	N/A	-100%
33400 Athletic Coaches	\$78,104	\$176,866	\$281,682	\$274,745	252%	55%	-2%
33500 Welfare Activities Services	\$0	\$6,335	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$590	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$46,553	\$895	\$0	\$0	-100%	-100%	N/A
40100 Facilities Acquisition and Construction; Service Area Direction	-\$56,622	\$0	\$0	\$0	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,483	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$19,146	\$2,030	\$113,135	\$26,654	39%	> 500%	-76%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$217,434	\$148,914	N/A	N/A	-32%
45100 Building Acquisition, Construction and Improvements	\$1,544,607	\$380,436	\$2,696,485	\$1,538,547	0%	304%	-43%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$231,362	\$167,624	\$179,721	N/A	-22%	7%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,142	\$3,847	\$25,047	\$82,966	> 500%	> 500%	231%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$108,359	\$206,229	N/A	N/A	90%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$151,477	\$192	\$98,970	\$10,172	-93%	> 500%	-90%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$178,840	\$180,072	\$664,693	\$587,117	228%	226%	-12%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$131,056	\$275	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$399,650	\$312,625	\$110,000	\$120,000	-70%	-62%	9%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$500,000	\$450,530	\$231,362	N/A	-54%	-49%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$369,575	\$827,000	N/A	N/A	124%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$2,000	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$16,075	\$33,188	\$19,189	\$13,875	-14%	-58%	-28%
52200 Debt Services; Interest on Debt; Temporary Loans	\$638,291	\$907,310	\$0	\$26,550	-96%	-97%	N/A
52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$30,000	\$0	\$0	N/A	-100%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$145,148	\$135,042	N/A	N/A	-7%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$963,000	\$963,000	\$963,000	\$0	-100%	-100%	-100%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$2,600	\$1,950	N/A	N/A	-25%
Nonoperational Total	\$3,997,041	\$3,729,566	\$6,565,988	\$4,416,939	11%	18%	-33%

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Prorated By Fund							
26491 2007 Account Code - PERF	\$206,109	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$905,724	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,180,851	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$13,110	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$153,263	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,459,056	\$0	\$0	\$0	N/A	N/A	N/A